IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 4 of 1986
with
INCOME TAX REFERENCE No 149 of 1988
INCOME TAX REFERENCE No 18 of 1994
INCOME TAX REFERENCE No 10 of 1999
INCOME TAX REFERENCE No 325, 325A & 325B of 1992

For Approval and Signature:

Hon'ble CHIEF JUSTICE MR DM DHARMADHIKARI
and
Hon'ble MR.JUSTICE M.S.SHAH

==========

1. Whether Reporters of Local Papers may be allowed to see the judgements? : NO

2. To be referred to the Reporter or not? : NO

3. Whether Their Lordships wish to see the fair copy of the judgement? : NO

4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder? : NO

5. Whether it is to be circulated to the Civil Judge? : NO

COMMISSIONER OF INCOME-TAX

Versus

AHSWINKUMAR GORDHANBHAI & BROSPVT LTD.

Appearance:

1. INCOME TAX REFERENCE No. 4 of 1986
MR MANISH R BHATT for Petitioner
MR JP SHAH for Respondent No. 1

2. INCOME TAX REFERENCENo 149 of 1988
MR MANISH R BHATT for Petitioner
SERVED BY RPAD - (N) for Respondent No. 1

CORAM : CHIEF JUSTICE MR DM DHARMADHIKARI
and

MR.JUSTICE M.S.SHAH

Date of decision: 27/12/2000

COMMON ORAL JUDGEMENT

(Per : MR.JUSTICE M.S.SHAH)

In these references at the instance of the revenue, the following common question of law is referred to us :-

"Whether on the facts and in the circumstances of the case and in law the Tribunal was right in coming to the conclusion that the assessee company was engaged in manufacturing and processing activities and was therefore an industrial Company ?"

At the hearing of the references, the learned counsel for the parties submit that the question is covered by the decision of this Court in CIT vs. Ashwinkumar Gordhanbhai, (1995) 212 ITR 614.

In view of the above, we answer the question in favour of the assessee and against the revenue.

The references are disposed of accordingly. There shall be no order as to costs.

(D.M. Dharmadhikari, CJ)

(M.S. Shah, J.)

sundar/-